

LEGISLATIVE AUDITOR
STATE OF LOUISIANA



STATE EXAMINER OF MUNICIPAL FIRE
AND POLICE CIVIL SERVICE
DEPARTMENT OF STATE CIVIL SERVICE
STATE OF LOUISIANA

PROCEDURAL REVIEW REPORT
ISSUED JANUARY 26, 2005

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

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January 13, 2005

**STATE EXAMINER OF MUNICIPAL FIRE
AND POLICE CIVIL SERVICE
DEPARTMENT OF STATE CIVIL SERVICE
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the State Examiner of Municipal Fire and Police Civil Service, Department of State Civil Service. Our procedures included (1) a review of the agency's internal controls; (2) tests of financial transactions for the period from July 1, 2003, through January 13, 2005; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2003, through January 13, 2005. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected agency personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the State Examiner of Municipal Fire and Police Civil Service are not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The agency's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended solely for the information and use of the agency and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Steve J. Theriot, CPA
Legislative Auditor